

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH CAROLINA
FLORENCE DIVISION**

United States of America,

Plaintiff,

v.

Weaver Engineering, Inc., and Robert L.
Weaver,

Defendants.

Civil Action No. 4:13-cv-1808-RBH

**PERMANENT INJUNCTION BY
CONSENT**

Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendant Weaver Engineering, Inc. (“Weaver Engineering”), and Defendant Robert L. Weaver (“Weaver”), individually and as owner of Weaver Engineering. The parties now move for the entry of a permanent injunction by consent. In connection with this joint motion, both defendants agree that Weaver Engineering owes the United States for employment and unemployment tax liabilities for the periods ending June 30, 2007 through March 31, 2013, plus interest and statutory additions that continue to accrue on the assessments. Both Weaver and Weaver Engineering consent to the entry of this permanent injunction under 26 U.S.C. § 7402. The Defendants further waive any right they may have to appeal from this Permanent Injunction by Consent.

Upon the parties' Joint Motion for Entry of Permanent Injunction by Consent and after reviewing the entirety of the record, this Court finds that Defendants Weaver Engineering and Weaver have engaged in conduct interfering with the enforcement of the internal revenue laws. This Court further finds that injunctive relief under 26 U.S.C. § 7402(a) and the Court's inherent equity powers is appropriate to stop the conduct by both Defendants;

Accordingly, it is ORDERED and ADJUDGED that the Joint Motion for Entry of Permanent Injunction by Consent is GRANTED.

IT IS FURTHER ORDERED and ADJUDGED that

- (1) Weaver Engineering and Weaver (individually and doing business under any other name or using any other entity), and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, must withhold and pay over to the IRS at the time and in the manner required by the Internal Revenue Code all employment taxes, including federal income, FICA, and FUTA taxes, they, as an employer, incur.
- (2) Weaver Engineering and Weaver shall segregate and hold separate and apart from all other funds all monies withheld from employees or collected from others for taxes under any internal revenue laws of the United States and to deposit the monies so withheld and / or collected, as well as the employer's share of FICA taxes, in an appropriate federal depository bank in accordance with 26 C.F.R. §§ 31.6302-1, 31.6302(c)-1, & 31.6302(c)-3.
- (3) Weaver Engineering and Weaver shall deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with 26 C.F.R. § 31.6302(c)-3.

- (4) Weaver Engineering and Weaver, and any other individuals who are responsible for carrying out the duties established by this Permanent Injunction by Consent with regards to Weaver Engineering, shall, for a period of five years, sign and deliver affidavits to Internal Revenue Service Revenue Officer Debra A. Alford at 401 W. Evans St., Room 110, Florence, South Carolina 29503, or to such other specific location as directed by the IRS, no later than the twentieth day of each month, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made. To the extent Weaver retires, stops working or comes to work for a company that he does not own, manage or work for as a principal officer in the next five years, then he should also notify Revenue Officer Alford (or any other person as directed by the IRS) of this changed status; if such a change in status occurs, the IRS may decide that the Defendants no longer need to provide the required affidavits or the Defendants can petition this Court for modification of this Order.
- (5) Weaver Engineering and Weaver shall timely file all Form 941 and 940 tax returns with the IRS in care of Revenue Officer Alford, or to such other specific location as directed by the IRS.
- (6) Weaver Engineering and Weaver shall timely pay the outstanding liabilities, if any, reported on each and every federal tax return, including Form 940 or Form 941 return, required to be filed.
- (7) In the event all required outstanding liabilities due on each tax return required to be filed going forward from the date of the injunction are not timely paid, Weaver Engineering and Weaver, and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or

participation with them, shall not assign any property or rights to property or make any disbursements or transfers without paying any delinquent federal employment and unemployment taxes that have arisen subsequent to the execution of this Permanent Injunction by Consent.

- (8) Weaver shall notify Revenue Officer Alford (or any other person as directed by the IRS) of any new company he may come to own, manage, or work for in the next five years and provide proof of his continued compliance with the injunction in the manner described in paragraph (4) above.
- (9) Weaver Engineering and Weaver shall deliver to all of the current employees of Weaver Engineering a copy of this Permanent Injunction by Consent.
- (10) Weaver Engineering and Weaver shall post and keep posted for five years in one or more conspicuous places on their business premises where notices to employees are customarily posted a copy of this Permanent Injunction by Consent. To the extent Weaver retires, stops working or comes to work for a company that he does not own, manage or work for as a principal officer in the next five years or Weaver Engineering stops doing business, then they should also notify Revenue Officer Alford (or any other person as directed by the IRS) of this changed status; if such a change in status occurs, the IRS may decide that the Defendants no longer need to post a copy of the Permanent Injunction by Consent or the Defendants can petition this Court for modification of this Order.

This Court shall retain jurisdiction over this case to ensure compliance with this Permanent Injunction, and authorizes the United States to take post judgment discovery to ensure compliance with this Permanent Injunction by Consent.

IT IS SO ORDERED.

s/ R. Bryan Harwell
R. BRYAN HARWELL
United States District Judge

October 10, 2013
Florence, South Carolina

[WITH CONSENT SIGNATURE PAGE TO FOLLOW]

Date: October 3, 2013

This Permanent Injunction by Consent is consented to by:

For Plaintiff

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–and–

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Date: October 3, 2013

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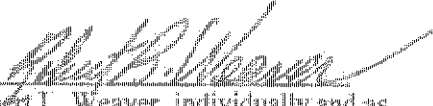
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